Preserve

App F IX 4

193 0. (2nd)

File No. 197-30

Serial Nos. 2, 4

Previous References
2nd 67 - 29 (10, 23, 26, 27, 28, 32)

Later References
Mc 158-31-32-168, 223
2nd 66-32
" 60-33 (114 1136)

PRESERVED

General and Revenue Secretariat.

Serial Nos 2, 4

Part B for June 1931

SUBJECT

Registration of Buses in more than one municipality so as to avoid payment of tolls

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Sec'y. To the president, requesting authority No. 2 9783 dtd 11-6-31

Stating that it is irregular to allow a bus to take out a Registration license in two municipal councils so as to escape payment of tolls

2nd 4/7/31

Serial No

2 From the pet, myne ag called
O O GT 977 dy 26-12-30.

Enquires whether buses which have been registered in one mupy may also be registered in another mupy so as to avoid payment of toll at both the places.

Under sec 59, clauses 3(ii) & (iii) a toll tax on vehicles has to be paid if it is kept in the mupy for use and if it is kept outside the mupl limits, it is liable to pay toll the criterion for taxation to vehicle tax in a mupy ~~being~~ is ~~matter of fact~~ ~~to be~~ kept within mupl limits and the registration of the vehicle in one mupy will therefore not preclude it registration in any other mupy within the State or beyond the limits of the State the mupl President may in these circumstances be perhaps, if appd, be informed that buses registered in other mupties may not be registered in the mupl ag.

Then they will have to pay tolls h

2) Subd for orders
29 12 30

3) JL Secy 29/12

4) WD 02553—G PB—50 000—8 7 30
To L R. with compliments for favour of very early opinion. The matter is urgent h
29/12/30

NOTE—Contn Sheet

3342 5)

ML File No 197 of 193 O | General and Revenue Secretariat

5) It has been held in 22 Bom L R 1107 under section ~~58(iii)~~ the Bombay Dt Municipalities Act, which corresponds to sec 59 of the Mysore Municipal Regn that a vehicle which is kept outside but plies for hire inside a municipality is not liable to pay any vehicle tax; but that the Municipality is entitled to levy a toll whenever it enters its limits. It is therefore that Municipality within the limits of which the vehicle is 'kept for use' that can tax it & all other ~~toll~~ Municipalities can levy a toll under sec 59 cl(iii)

(Surat Municipality Vs Manekial)

-187-
Law

b) In connection with certain proposals of the Bangalore city Municipality a similar point was considered & legal opinion furnished thereon. That file may kindly be traced & put up for perusal of Finl: Secy.

L.S.G. Branch) 30/12

Flag A
* Please see orders on ML 40-29 SL 20. The Bang case was under consideration and comments on same is not readily available.

7) Submitted with reference to para 4. ~~3411430~~ The legal opinion does not solve the point raised by the President, namely, whether a vehicle can be considered to be kept

Serial No

Flag A

owning one and the same person for use in more than one municipality. The criterion for taxation by a municipal council is as stated in Sec 20 of Act 40 of 29 the keeping of the vehicle in the municipality for use [illegible] subscription of a minimum length of time every day or other period [illegible] during which a vehicle ought to remain within municipal limits in order to subject it to which tax is not practicable, it is for consideration as to whether the Municipal Regs may be so construed as to prohibit the taxation of a vehicle by more than one municipality for one and the same person this point may be considered by the Special Committee in connection with the Bill to amend the Municipal Reg

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31/12/30

NOTE—Contn Sheet

WD 02553—G P B—50 000—8 7 30

To L.R with compliments for favour of the

9) Under sec 59-cl(2) of the Municipal Regulation, a tax can be levied only on such vehicles as are "kept for use within the said municipality. The words "within the said municipality ~~only refers does~~ do not refer only to the use but also to the keeping of the vehicle.

10) The keeping of a vehicle is not merely having it in a garage. As observed in (1911) 2 K B 32, "Merely having possession of a carriage with the intention of using it, if & when occasion requires, does not amount to keeping it. The owner begins to keep it, as soon as he uses it but not before." If this be the legal significance of the word "keep", the words "kept for use denote merely the same meaning as the word "kept"; and ~~a vehicle is kept~~ the owner of a vehicle is said to keep it within the Municipality, when he not only has possession of the vehicle within such limits but also uses the same therein. It is, in each case, a question of fact whether a vehicle ~~is~~ can be said to be used within the municipality. When a vehicle plies for hire, it is used in a municipality, if it plies for hire within the limits of a municipality & not

3342

App F III—2]

General and Revenue Secretariat | 2nd File No 197 of 1930

Serial No

otherwise. The question as to where a vehicle is used depends to a large extent on the question as to what kind of use it is put to. A bus, for instance, which plies for hire from one city to another cannot be said to be kept for use within either city, though it may have a garage in both the places. Use within a municipality does not consist merely in traversing the roads therein.

11) Under these circumstances, it is rather difficult to answer the abstract question viz. whether a vehicle can be "kept for use" within two different Municipalities, ~~Suppose~~ at one & the same time. If there are two cities near by & a bus is garaged in both the places & plies for hire not merely between the two cities but also within the limits of both the cities, it may be "kept for use" in both the places. In the generality of cases in the State, a bus either runs for hire from town to town or runs for hire only within the limits of a town. The latter are the cases in which they are liable for a tax under sec 59(2). The others, I think, are liable for toll under 59(3)

Chief Secy

2/1/31

WD 02553—G PB—50 000—8 7 30

13) L S. 9

12) Gen. Secy) 5/1/31 5.1.31

Runs the same view by the Secretary taken in the file referred to at A, above ~~by the Secretary~~.

MP 2/1

NOTE—Contn Sheet

CHIEF SECRETARY 3 JAN 1931

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3342

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ML File No 197 of 1930 | General and Revenue Secretariat

15) I am afraid ~~this~~ the note does not take us very far. The question is whether a bus plying from one Municipality to another can be registered at both places. From what is stated at A, it would look as if it could be.

16) It appears to me, however, that this view is inaccurate. As between the two (or more) places covered by a bus, the proprietor of the Bus has, it seems to me, to select one as his head-quarters and register the bus there. Elsewhere he has got to pay toll. The opinion of the Govt Advocate was also obtained by the Chief Secy

RG 8/1/31

17) Forwarded with Compts to the Government Advocate U.O. for favor of opinion.

By Order
V Subramanyasastri
for Gen. Secy to Govt
8.1.31

U.O No 77 of 8.1.31

18) Re-transmitted with compliments

My opinion is enclosed herewith

Bangalore,
31-1-1931.

K Ramachandra Rao
Government Advocate.

U.O No 47/30-31 of 31/1/31

H

19) For favour of remarks on the Govt's views

RG 2/2/31

20) Legal Remembrancer with compts

RG 2/2/31

239

3 2 31 Law

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App F III—2]

General and Revenue Secretariat

Mil File No. 197 of 1930.

Serial No	
21)	The Legal Rr desires that the file referred to at A in para 6. above may kindly be sent to him for his reference now.
239/Law	18.2.31
22) (S & G Branch)	18.2.31
23)	Submitted with Mil. File 67-29 Secs 10, 23, 26, 27, 28 & 32 B Aug 1930. 20.2.31

re the qtn raised by the President, Mb. Council, Mysore, is as follows -

"Whether buses registered in one Municipality may also be registered in another Municipality so as to avoid the payment of toll at both the places"

As the object of the second registration being admittedly the evasion of a law requiring payment of toll, it must be deemed to be illegal & opposed to public policy, and the answer to the question must without hesitation be in the negative.

But as the question seems to involve some confusion, I think the present opportunity may be taken to make the point clear & suitable instructions given to the Municipalities

NOTE—Contn Sheet

WD 02001—G P B—50 000—8 7 30

It is settled Law that the requisite condition for the registration of a Bus under S.5 c 9, (6) (ii) is that it should be kept for use within the Municipality. When once a Bus is so registered, it naturally follows that the same Bus cannot be allowed to ply for hire between the said Municipality and an outlying station. Because, a Bus which plies between two Municipalities ceases to be kept for use within the first Municipality for obvious reasons; and in such a case the proper procedure is to levy toll in both the places. It appears to me that it is a mistake to register such a Bus within the first Municipality, and that it is this irregular registration which prompts the Bus owners to ask for similar registration in the second municipality in violation of the condition laid down in S.5 c 9 (6)(ii), with the object of evading the payment of toll again, a Bus registered in a Municipality under Sc 5 c 9 (6)(ii) cannot be allowed also to ply between two outlying places without the permit of the Municipality where such a permit is granted, & the registration under S.5 c 9 (6)(ii) should at once be cancelled by the Municipality, so as to prevent the Bus owners from claiming exemption from payment of toll by virtue of the registration. If this procedure is adopted, the question

(1) 23 Cab. 52
(2) 22 Bom. L.R. 1104
(3) A.I.R. 1924 Mad. 420 (7 B)
(4) 2 Q.B. 158 in Attorney-General vs Carlton Bank

General and Revenue Secretariat — File No of 193

Serial No

7103

239 / Law

raised by the President, Mysore [illegible] may perhaps not arise. It only requires an understanding between the Municipality and the Dt. Magistrate

D. M. 15/4/31

[illegible] - with comps

D.P. 16/4

IIIrd Member

R. 16/4/31

29) I agree that it is not correct to allow a boy to take out a registration license in 2 municipal councils so as to escape payment of tax, but I cannot agree with the Legal Remembrancer that there is no justification for allowing the man to take out a license even in one place. So far as the place where he resides is concerned and which is the real place of his business I think he may be allowed a license where the head-quarters of his business is, i.e. the municipal area he licenses. He will have

I put up the file ... 29-5 ... Law on ... journey ... [illegible]

DEWAN'S OFFICE 6/25

File No of 193

General and Revenue Secretariat

33) The matter has been separately explained. This may kindly be filed.

239

10.5.31

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App F III—2]

General and Revenue Secretariat | File No 197 of 1930

OFFICE OF THE NO MEMBER OF COUNCIL 31 MAY 1931 No. 8776

GENERAL SECRETARY 31 MAY 1931 No.

Serial No	
	3rd/Ref in accordance with III rd member's remarks (para 28 Minutes) submitted for approval 2.8.5 3rd Member) VS 30.5.31
	P 3/6/5 Rg 31/5731 Issue VS 4.6.31
4	No. L. 9783 dt 11-6-31 to the pet, appellant states that it is irregular to allow a firm to take out a registration licence in two names so as to escape payment of tax

13/6 10

O p i n i o n.

The question raised for consideration in the letter of the President, City Municipal Council, is whether a bus which has been registered in one Municipality may also be registered in another Municipality so as to avoid the payment of toll under section 59 (b) (iii) of the Mysore Municipal Regulation, VII of 1906.

2. On a careful consideration of the matter, I am of opinion that the law has to be construed as permitting the registration of a bus only in one Municipality and disallowing its further registration in any other during the currency of the registration in the first place. Section 59 of the Municipal Regulation which refers to the imposition of taxes in Municipalities has two clauses relating to the taxation that might be imposed on vehicles etc., Under section 59 (b) (ii) a tax on all vehicles "kept for use with" the Municipality is referred to, while in section 59 (b) (iii) a toll on vehicles etc., "entering the said Municipality" is mentioned. That these two clauses are mutually exclusive is made clear by the words used in the latter clause. It is stated there that a vehicle is liable to the imposition of a toll only if it is not liable to taxation under section 59 (b) (ii).

3. The words "kept for use within" the Municipality occuring in the above section of the Municipal Regulation appear to have been textually taken from the corresponding section of the Bombay District Municipalities Act on which the Mysore Regulation (VII of 1906) is primarily based. The meaning attached to the words "keep", "kept", "keeping" occuring in this connection have been judicially interpreted

interpreted both in India and in England. In an English case under the Customs and Inland Revenue Act, 1869, it has been held that these words mean nothing more than user, that is, the act of using (Vide. London County Council V. Fairbank, (1911) 2, K.B. 32). Accordingly, the words "kept for use" might be held to mean in the legal sense, only 'use'. But this inference, however, does not fully cover the ground taken by the Court of Appeal in the above case. The ratio decidendi of the decision seems to be not only should there be a keeping in one's possession but also actual using, so that though stress is laid on the word 'using' the importance of 'keeping' is not reduced to nil. As Bray, J. put it in that case "keeping does not mean merely having in one's possession, but actually using", which words would show, that both keeping and actual using are necessary in order that a vehicle may render itself liable to tax. Thus, there might be cases where the mere physical act of keeping a vehicle - as in the showroom of a bus manufacturer who keeps buses for sale, or in the godown of a bus plier - involving no actual use of the same would not render such vehicles liable to taxation. In the cases instanced, the learned Judges in the above case, held that if any of the vehicles have gone out and taken the place of another, their decision would have been different. Now quite in keeping with this decision has been the tendency of recent legislation in the use of the words "keep" and "use". Thus, in the amending Madras District Municipalities Act, X of 1930, (passed on 2nd May 1930), section 76, the words used are "kept within the Municipality", the words "and used" being omitted. Of course, any judicial interpretation of the words "kept within the Municipality" would be in consonance with the above English decision, "kept" being taken to mean not ~~as~~

only keeping but also using. Again, in the Bill to abolish the levy of all tolls and of all local taxes on Motor vehicles and impose a Provincial tax on them, (Bill No. 2 of 1931) the words used in clause 5 (3) are 'to keep and use', which show that hardly any distinction is made between the words "keep" and "keep and use" in legislative enactments. The real object aimed at seems to be, whether these words are employed together or not, to fix the liability on a vehicle which is not only "kept within the Municipality but also used within it". It is thus the actual using or the intention to use or the declaration to use, that is forwarded to the Municipality under the Bye-laws framed under section 48, clauses (j) and (jj) (for the "numbering and registration" of motor vehicles etc., to taxation under this Regulation) that makes the vehicle liable to tax. If such a declaration is not made available to the Municipality by a person who intends to use a vehicle within its limits, then he commits a breach of the Bye-law and renders himself liable to a fine. The liability "to register" a vehicle arises from the necessity to use it "within the Municipality". It should therefore be held that when a person has thus registered his "user" within the Municipality, he cannot be allowed to claim such a registration within the limits of any other Municipality because he naturally is excluded from the ambit of section 59 (b) (ii) elsewhere. He would, therefore come under the operation of section 59 (b) (iii) so far as any other Municipality is concerned. As above remarked, section 59 (b) (ii) and section 59 (b) (iii) are mutually exclusive clauses and they have been so made exclusive to protect the revenue not only of one Municiplaity, but of all Municipalities in the State. Of course, the suggestion may be made as against this view tha

(4)

a man may offer to "register" his bus by a set of applications under the bye-laws framed under section 48, clause (jj) simultaneously in more than one Municipality. - The question would then arise whether such simultaneous registrations would be permissible in law. The only - answer would be that the law would not favour such a construction of section 59 (b) (ii) and (iii) and the registration bye-laws framed under section 48 (jj), both read together for the purpose. In any case, both the policy of the law and the scheme of legislation purporting to be followed in these two clauses of section 59 as also the - rules of interpretation governing fiscal Acts would support the view that such a request for simultaneous registration in more than one Municipality should be rejected as being against the law. The applicant, should, as they say be put to his election and if he chooses to register in - one place, he should be refused "registration" in any other Municipality. This aspect of the law is further considered below. (See para).

4. That certain plausible interpretations may be given to the words "kept for use" occuring in section 59 (b) (ii) may be granted. Thus, in 23 Calcutta, 52, in a case under sections 142 and 146 of the Bengal Municipal Act, III of 1884, in which the phrases "kept", "habitually used", "keeps" occur, it was held that in cases of this nature, the question of liability to taxation must be decided on the facts of each - case. The decision in the case however, turned on the word "habitually" as used in section 142 and in interpreting it, the learned Judges observed that it was the intention of the legislature "to leave it to the court to determine in each case, as a matter of fact, whether the use was habitual or not". In the result, they held ~~that the words~~ that the words "habitually used"

as

as applied to use within the limits of any Municipality, it must be used not only with a degree of frequency in it but also "it must be used within these limits often then it is not, regard being had to the total extent of use within and without the Municipality to which in due course of business, it is or might reasonably be put". The bringing into within the limits of a Municpality; - twice a week throughout the year by a person who kept his cart outside of it was held to be not "habitually" using the cart within the Municipal limits so as to make it - liable to registration under the law. In view of this decision, the law in Bengal was amended by Bengal Act, II of 1896, and the words "Or is used in the ordinary - course of business" were substituted for the words "habitually used". Accordingly, this decision must be taken as affording a clue as to the principle on which the - intention of the legislature as embodied in taxing - clauses of this nature should be interpreted. This decision cannot, at the same time, seeing that it has been practically superseded by subsequent legislation, be held to help an interpretation of section 59 (b) (ii) and (iii) in favour of a person who alleges that he is taking his vehicle in the ordinary course of business within the - limits of more than one Municipality. Even in such a - case under this very decision, he would have to prove not only fair frequency of travel within it but also that he was using it "as a matter of fact" within these limits often than it was not used within the limits of another Municipality. Registration, accordingly, depends, upon the extent of the major use to which a vehicle within - the limits of a Municipality is put, and it is that Municipality in which he has to register his vehicle. And

16)

if he has to so register it, it follows under the principle of this decision that he cannot register it elsewhere.

5. In a case arising under section 59 (b) (ii) of the Bombay District Municipalities Act, corresponding to the section in the Mysore Regulation, the High Court of Bombay refused to interpret the words "kept for use" in any strained manner more especially as the intention of the legislature was made perfectly clear by the words used in section 59 (b) (iii). They held that as long as a person "kept his carts outside the (Municipal) district, he was only liable to pay toll when they entered the district". (See (1920) 22 Bom. L. R., 1104). This decision makes it clear that section 59 (b) (ii) and (iii) must be read together in order to interpret either of the sub-clauses. In other words, the raison d'etre of the decision is that these two clauses must be read together in order to fix the liability to taxation.

6. Accordingly, it has to be considered how these two sub-clauses (b) (ii) and (b) (iii) should be construed with reference to the point under consideration. It has to be remembered that the Municipal Regulation, VII of 1906, is a consolidating measure and is intended to make "better provision for the management of Municipal affairs in Cities and Towns in Mysore" and it superseded various Regulations passed between 1871 and 1906. This Regulation governs the whole State so far as Municipal affairs, including Municipal finance, are concerned. In interpreting the said two sub-clauses, this fact must be borne in mind. Though it is a settled rule of interpretation that where an equivocal word or ambiguous sentence leaves a reasonable doubt of its meaning, which the canons of interpretation fail to solve, the benefit of the doubt should

be

be given to the subject". (See. Maxwell on Interpretation of Statutes, 6th Edition, Page 500). But, it is necessary to add that "it yeilds to the paramount rule that every - Statute is to be expounded according to its expressed or - manifest intention". (See, Ibid. Page 501). What we are considering here is, the fiscal part of the Municipal Regulation and the liabilities it seeks to create. Where the intention of the Legislature is clear there is no doubt, the above rule of interpretation should be allowed to hold that is, that it should be construed in favour of the subject. Granting for a moment, that the wording of these two clauses is not quite clear as to the question - under which of the sub-clauses the liability of a bus-owner under the circumstances would fall, then the question becomes entirely one of what the intention of the legislature was in enacting these two different, mutually exclusive - clauses. In construing Statutes imposing burdens Lord Halsbury, L. C., has remarked that all exemptions from - taxation increase the burden on other members of the community and should therefore, be deprecated (Inland Revenue V. Forrest, 15, A.C. 334, Maxwell, Pages 508 - 509). - At the same time, such Acts like Penal Acts, are not to be so construed as to furnish a chance of escape and a means of evasion. As Maxwell remarks "Indeed, as in Criminal Statutes, the widest meaning is given to the language when needful to effectuate the intention of the legislature". Revenue laws have to be regarded not in their penal but in their remedial character, as intended to prevent fraud, suppress public wrong and promote the public good, and are so construed as to most effectually accomplish those objects. (See, Maxwell, Page 509). The intention of the legislature as embodied in the two sub-clauses in -

question, being one to be gather from the words used in both of them, and their mutually exclusive character, The construction to be put upon the law as enacted in them should be one in furtherance of the object of the legislature and not in frustration of it. This is entirely in keeping with the spirit of the decisions - though the decisions proceeded on different grounds as contained in 23, Cal. 52 and 22, Bom. L. R. 1104. A Full Bench decision of the Madras High Court on certain taxing sections of the Madras City Municipal Act (IV of 1919) has also laid down principles of interpretation very similar to those referred to above. (See, A. I. R. 1924, Mad. 420, F.B). Only one passage need be quoted and that is taken from the Judgment of Lord Russell, C. J., in Attorney-General V. Carlton Bank, (1899) 2, Q. B., 158). It runs as follows.- "I see no reason why special canons of construction should be applied to any Act of Parliament, and I know of no authority for saying that a Taxing Act is to be construed differently from any other Act. The duty of Court is, in my opinion, in all cases, the same, whether the Act to be construed relates to taxation or to any other subject, namely, to give effect to the intention of the Legislature as that intention is to be gathered from the language employed, having regard to the context in connection with which it is employed. The Court must, no doubt, ascertain the subject matter to which the particular tax is by the Statute intended to be applied, but when once that is ascertained, it is not open to the Court to narrow or whittle down the operation of the Act by seeming considerations of hardship or of business convenience or the like. Courts have to give effect to what the legislature has said". As regards the maxim that clear words are necessary in order to tax the subject, it has been remarked that this does not mean, as often contended, "that words

words are to be unduly restricted against the taxing - authority. It simply means that in a Taxing Act, one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to a tax. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used. (Rowlatt, J., in Cape Brandy Syndicate V. Inland Revenue Commissioners, (1921) 1 K.B. 64).

7. Now, in the present case, we have to see what the intention of the legislature was in so far as such - intention may be deduced from the words used in the two sub-clauses and the actual circumstances for which they - provide. Section 59 of the Regulation sets out:- "The taxes that might be imposed by Municipal Councils in the State". Section 59 (b) (ii) purports to impose a tax on all vehicles etc., kept for use - within the said Municipality at rates not exceeding, in any case, those specifided in Schedule I. This Schedule shows the scale of taxation to be imposed. For a Motor Car Rs.30/- is prescribed, that is, for a Motor Car kept for use within the said Municipality. So far, the language clearly indicates an intention to tax all Motor Cars kept for use within the said Municipality. Turning to - sub-clause (b) (iii) we find that a toll on vehicles etc., used as aforesaid entering the said Municipality but not liable to taxation under the clause last preceding at - rates specifidd in Schedule II. Under Schedule II, every Motor Bus on entering a Municiaplity has to pay toll not exceeding Rs.2/- . If a vehicle can be registered in more than one Municipality, then the need for prescribing a higher tax under sub-clause (b) (iii) practically disappears.

disappears. It cannot be contended that that was the intention of the Legislature in enacting sub.clause (ii) that is, to practically abrogate sub-clause (b) (iii). Where the words of a taxing Statute are such that they are capable of otherwise two opposite constructions it has been said that the construction to be adopted is that in favour of the taxpayer, but to ascertain whether the two possible constructions are equally opposite, the ordinary rules of construction of Statutes have to be applied. In doing so, the words are not be unduly restricted agaist the taxing authority. One should look fairly at the - language used and effectuate the object of the legislature.

8. There is only one other point to be considered in this connection. Where a Bus Owner acts under section 59 (b) (ii) and makes a declaration under section 48 (j) for the keeping and use of a vehicle "within" one Municipality, can he be held in law, to have waived his right to submit a similar declaration for his keeping and use "within" another Municipality? In answering this question, regard must be had to the fact that what the law provides in section 59, (b) (ii) is supplemented by what is provided for - in section 59 (b) (iii) and the schedules referred to therein and what is required to be done under section 48 (j). All these provisions must be read together. Section 59 (b) (ii) read with section 48 (j) refers to the registration of a vehicle, both for its keeping and use within that Municiplity, if that be so, as it actually is, then under section 59 (b) (iii) it can only be entering another Municipality. If this again be so, such a vehicle cannot claim the right of registration in the second Municipality because, obviously, it cannot both be kept and used/ with one Municipality and also be entering it. The principle of law is that where a person waives the benefit

of a Statutory provision "he cannot recall the concession after it has been acted on and insist on the right which the rule gave him". (Ibid. Maxwell, page 679). Until Registration he has a right to choose the place where he will register, having regard to all the circumstances of his own case. And once he has exercised that privilege and chosen the place of registration, and held himself liable to taxation by sending in the declaration --which renders his vehicle a taxable subject - he must be taken to have waived in law his right to register elsewhere. If not waived, he will have exhausted the right given to him under the law in regard to the place of registration.

9. In this view of the matter, it does not appear in my opinion, legally permissible to allow the registration of a bus in more than one Municipality. Such a procedure would, if not a direct violation of the wording of section 59 (b) (ii) and (iii), read together, amount to a clear violation of the intention of the legsilature as could be gathered from the very language used not only in these sub-clauses but also in the provisions made in the Schdules referred to in ~~the~~ them, and also what is contained in sections 48 (j) and (jj).

10. In conclusion, the point whether the law on the subject may be rendered clearer without recourse to fresh legislation may be adverted to. One way of achieving this object would be to amend the existing bye-laws of the different Municipalities framed under section 48 (1) (jj) which refers to the numbering and registration of any motor vehicle etc., liable to taxation under the Municipal Regulation. This clause was added by Regulation VIII of 1915. Any bye-law framed under section 48 (1) (jj) should, of course, be one consistent

consistent with the provisions of the Regulation. In view of the fact that the making of a provision prohibiting - registration of a vehicle in more than one Municipality - that is, the re-registration of a vehicle in any other Municipality after it has been once registered in one Municipality - cannot, having regard to what has been stated above, be held to be inconsistent with the provisions of the Regulation contained in section 59 (b) (ii) and (iii) read together, I do not think that there is any legal objection to the suggested amendment of the bye-laws. The amendment may take the following provisional form.-

> "A vehicle registered for being kept for use within any other Municipality shall not be permitted to be registered in this Municipality".

A bye-law of this nature, if it found a place, in the bye-laws framed by every Municipality, under section 48 (f) (jj) would - meet the requirements of the case. Probably, a circular letter issued from the Department of Local Self-Government would - suffice.

H. Ramachandra Rao
Government Advocate.

Bangalore,
31st Jan. 1931.

H.

3342

DO GT 977

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL, MYSORE

DATED 26th December *193*0

2nd 197-30-2

Dear Mr. Ranga Rao,

I request you to kindly let me have the instructions of Government as to whether buses which have been registered in one Municipality may also be registered in another Municipality so as to avoid the payment of toll at both the places. According to Section 59(b)ii of the Mysore Municipal Regulation, registration fee is leviable only on vehicles "kept for use within the said Municipality". It would appear therefore that when the bus is registered as one kept for use in one Municipality, it can be only visiting other municipalities as it would otherwise mean that the same vehicle would be kept at the same time within two municipalities

The Toll Gate Contractor is pressing for permission to collect toll on buses belonging to services between Mysore and other places, if such buses are registered in any other Municipality. On the other hand, bus owners contend that they are at liberty to register their buses in any number of Municipalities

I request the favour of early orders as buses will have to be registered from the 2nd January for the next half year

Yours sincerely,

R Ranga Rao, Esq., B A., B.L ,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE

GVM

T 1788

City Municipal Office,
Mysore,

Dated 1st April 1931

3rd & REV SECTT.
L 4803 GEN
6 APR 1931
G. G. BRANCH

Dear Mr. Ranga Rao,

I write to invite your kind reference to my D.O. letter No.G.T.977 dated the 26th December 1930 which requesting instructions as to whether buses have been registered in one Municipality may also be registered in another Municipality so as to avoid payment of toll at both places, and to request an early reply thereto.

Yours sincerely,

Veeranaiya

Here pasing ?

RR
6/4/31

TV
6/4/31

VS

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary
to the Government of His
Highness the Maharaja of Mysore,
BANGALORE.

GVN

Ml 197-30-Sec-2. (D 33427)
has been submitted to Law Secretary
for favour of opinion on 20.2.31.
Subs.
Law Secty)
8.4.31
9 4 31

Appendix F G—1

SUBJECT

Section nil

File No 197-30

Serial No 14

No L. 9783

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

To

The Addl. Supdt. of Police

Nilgiri

Sir;

With reference to your letter no ST 977 dt 26-12-30 enquiring whether buses which have been registered in one supply may also be registered in another supply so as to avoid payment of tax at both the places, I am directed to state that it is irregular to allow a bus to ply or take out a registration license in two

Date of issue 11/6/31

Signed by Mr. O. S. Saabri

List of enclosures. ..

Copied by

Examined by ..

[over

WD02,50—GPB—25 000—25 6-30

4)

municipal limits so as to escape
payment of tolls. The owner of
this car takes out a license in only one place,
the place, where he resides and which
is the real head quarters of his business, but
he has to pay tolls when he traverses
other municipal areas

I have the
honour
30.5.31
to be Sir
Your obedt Servt
Sd/-

Memo No L-9784-92 Dt 11-6-31

Copy to D.C.s of Dhs &
Presdt City Mnl. Cl. Bangalore

By Order
30.5.31
For Gen. Secy -

Copy to Protn. Br.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

No

General and Revenue Secretariat,

Dated, Bangalore, *193*

FROM

R RANGA RAO, ESQ, BA, BL,
General Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore

To

The President,
City Municipal Council,
MYSORE.

SIR,

With reference to your letter No. C.T.977 dated the 26th December 1930 enquiring whether buses which have been registered in one Municipality may also be registered in another Municipality so as to avoid payment of toll at both the places, I am directed to state that it is irregular to allow a bus to take out a registration license in two Municipal Councils so as to escape payment of tolls. The owner of a bus can take out a license in only one place, i.e., the place, where he resides and which is the real headquarters of his business, but he has to pay toll, when he traverses other Municipal areas.

I have the honor to be,
Sir,
Your most obedient servant,
(Sd) R. Ranga Rao.
GENERAL SECRETARY TO GOVT.

E.V.M/12.

...NT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

Dated, Bangalore, 193

From

R RANGA RAO, Esq., B.A., B.L.,

General Secretary to the Government

of His Highness the Maharaja of Mysore,

Bangalore

To

...

Memo No. L. Fort Lerm, Natal June 1931.

Copy of the foregoing is forwarded, with compliments, to the Deputy Commissioner, ... District, for information.

" BY ORDER "

FOR CHIEF SECRETARY TO GOVERNMENT.

Asst

N.T.H.